I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: April 26, 2010

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: SIW-103USRCE (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Tohru Ono et al.

Application No.: 10/586,280 Confirmation No.: 4214

Filed: July 18, 2006 Art Unit: 3618

For: VEHICLE MOUNTING STRUCTURE FOR

FUEL CELL SYSTEM

Examiner: F. B. Vanaman

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action dated January 26, 2010 (Paper No. 20100122), Applicants submit following amendments and arguments. Please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.